



Indiana Auditors' Association Data Compliance

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Director of Data Analysis
May 2011**



Agenda

- Data Submissions
- Data Compliance Reviews
- Action Items for 2011



DATA SUBMISSIONS



Auditor Data Submissions

- Auditor Data – March 1
 - TAXDATA, ADJMENTS



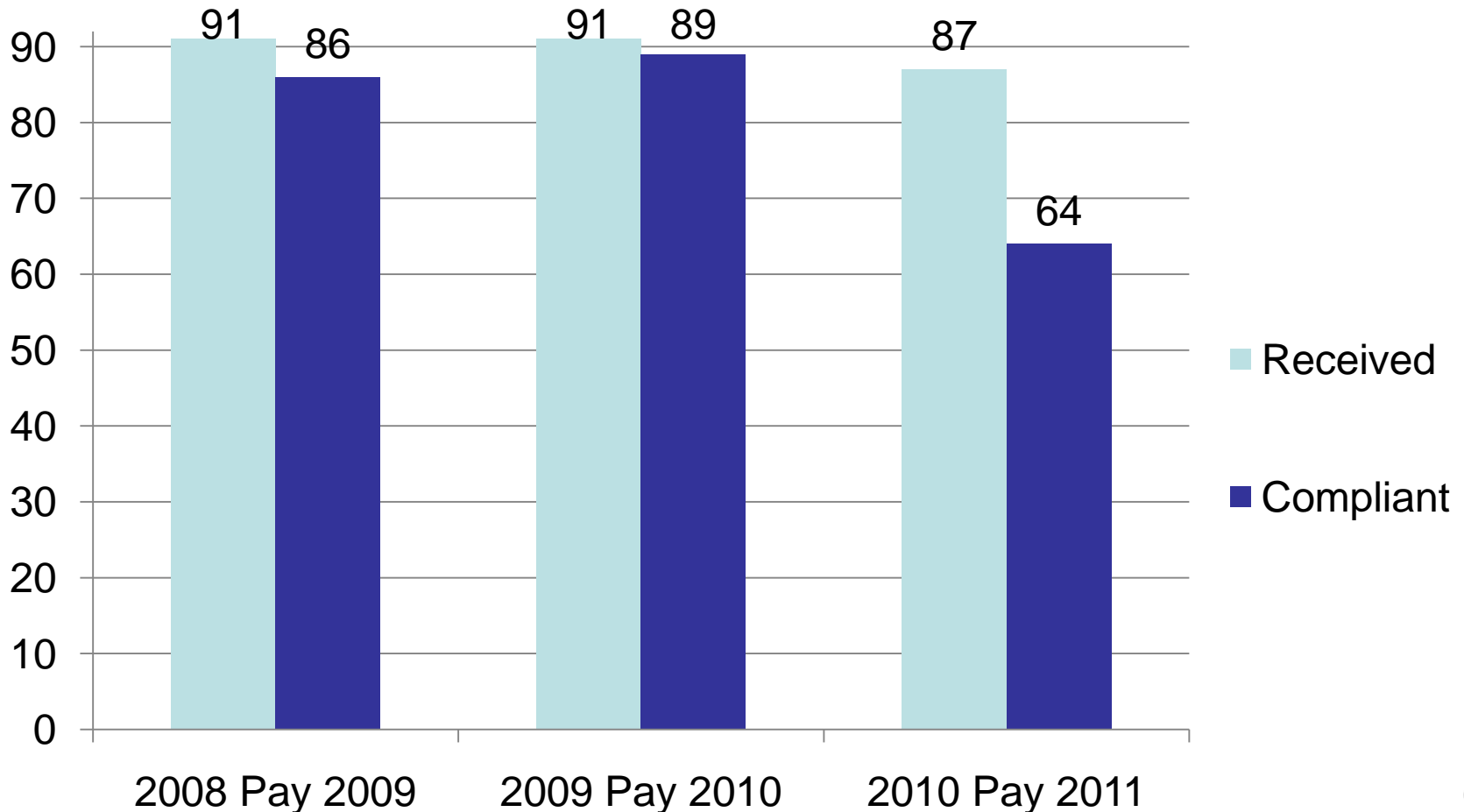
Assessor Data Submissions

- Mobile Home – March 1
 - MOBILE, APPEALMH
- Sales Data – March 31
 - SALEDISC, SALECONTAC, SALEPARCEL
- Real Property – October 1
 - PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLD DTL, APPEAL
- Personal Property – October 1
 - PERSPROP, POOLDATA, APPEALPP
 - OILGAS, OILGASALL (New File Formats for 2011-pay-2012)



Status of Data Submissions

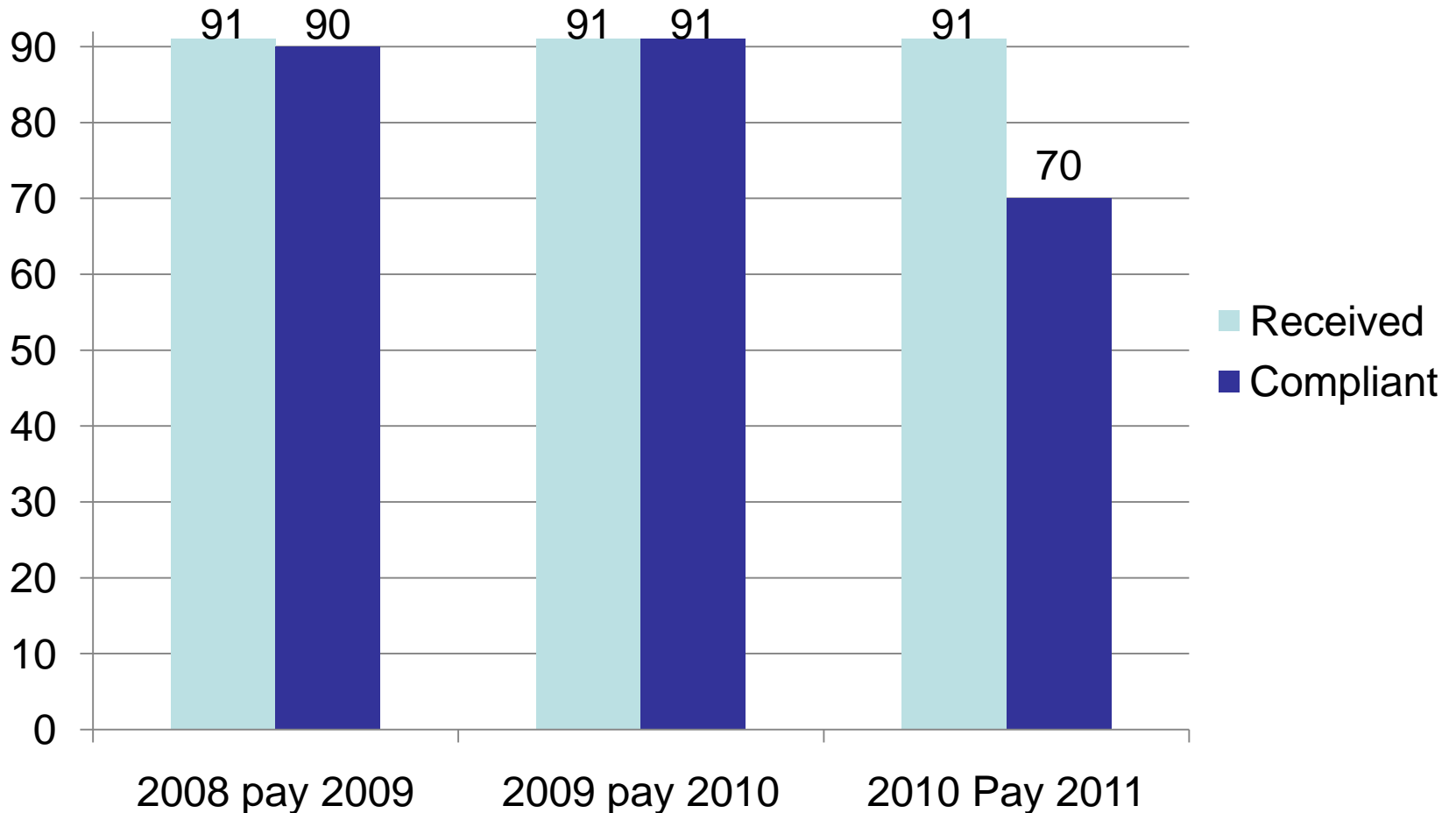
Auditor Data (as of May 25, 2011)





Status of Data Submissions

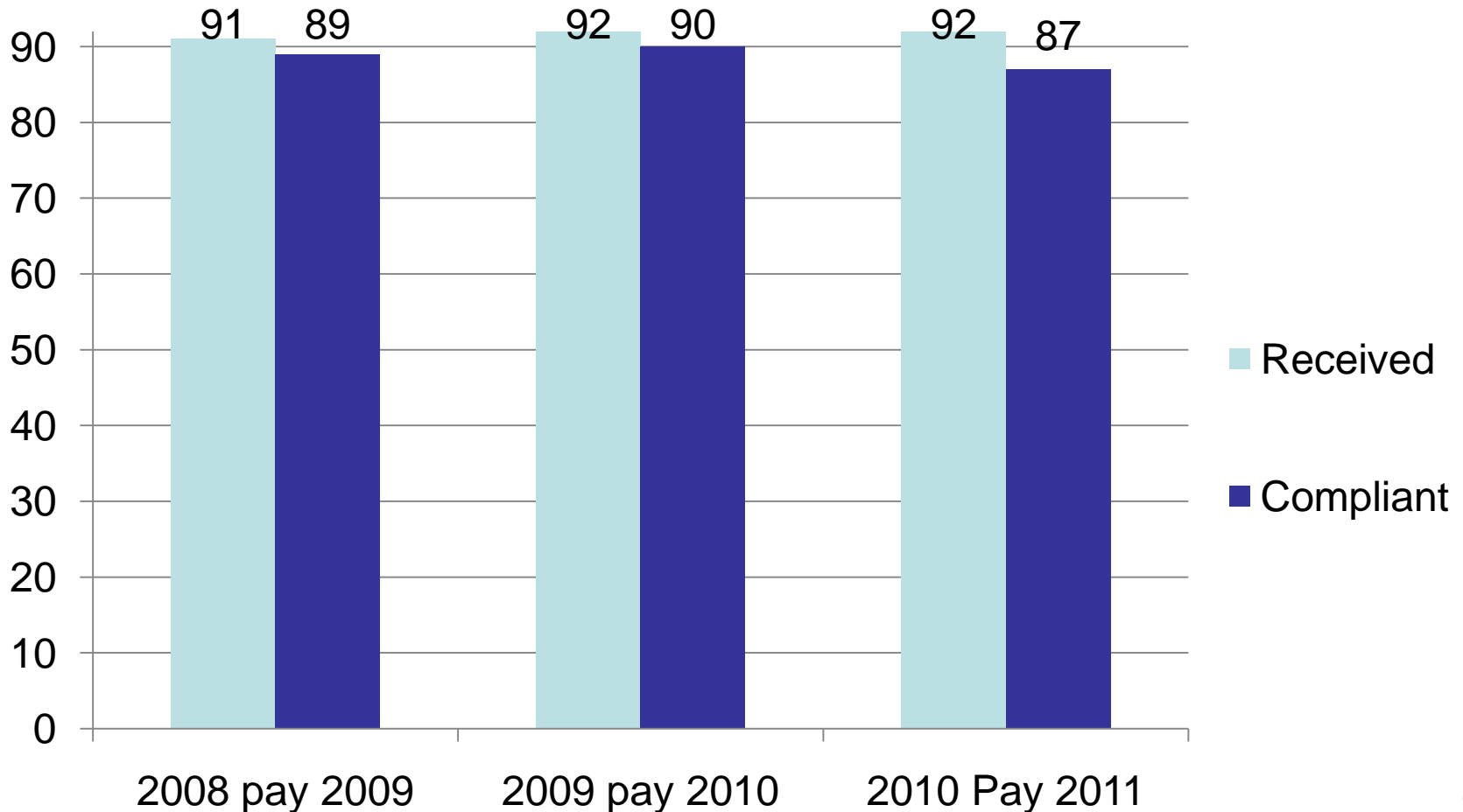
Real Property (as of May 25, 2011)





Status of Data Submissions

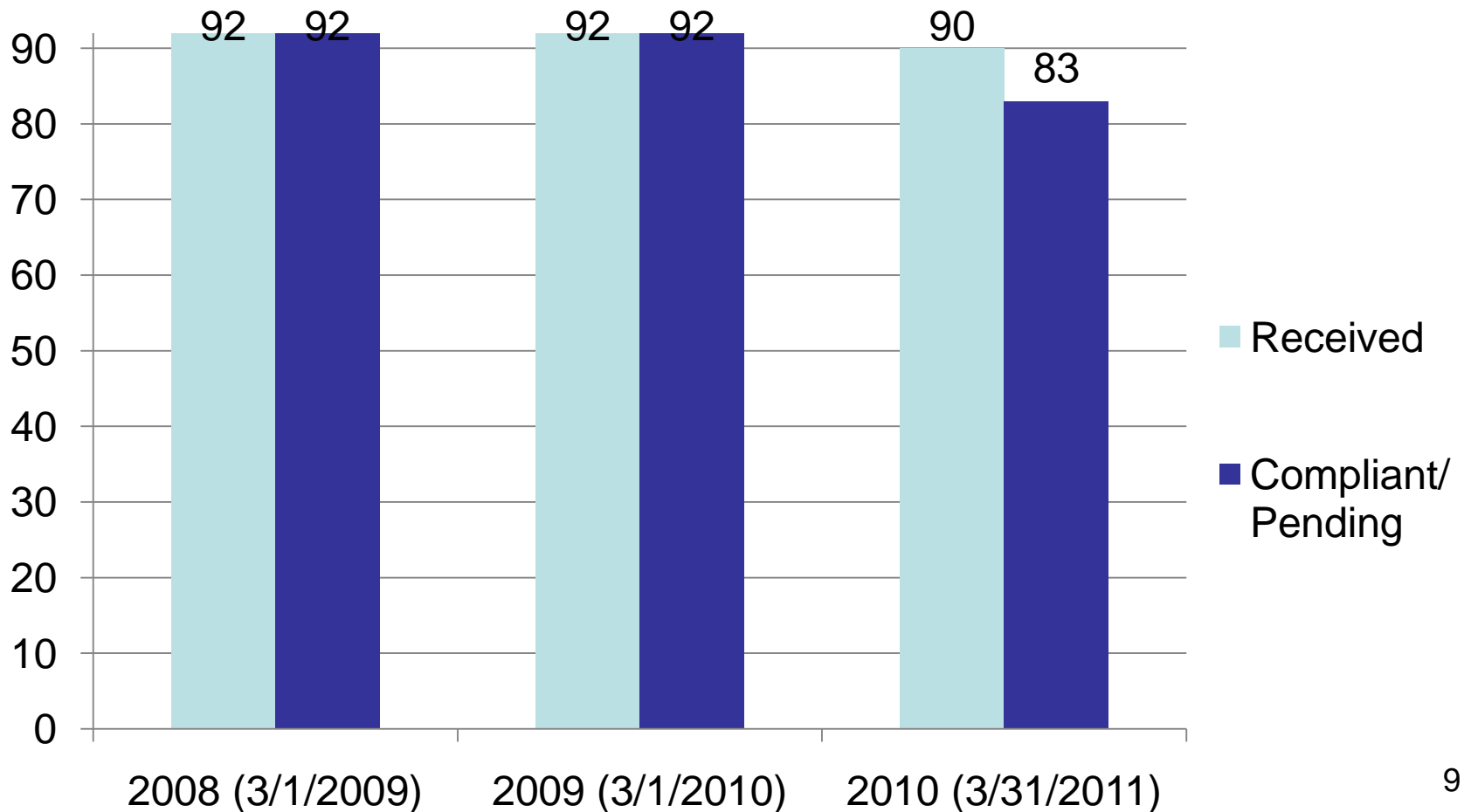
Personal Property (as of May 25, 2011)





Status of Data Submissions

Sales Data (as of May 25, 2011)



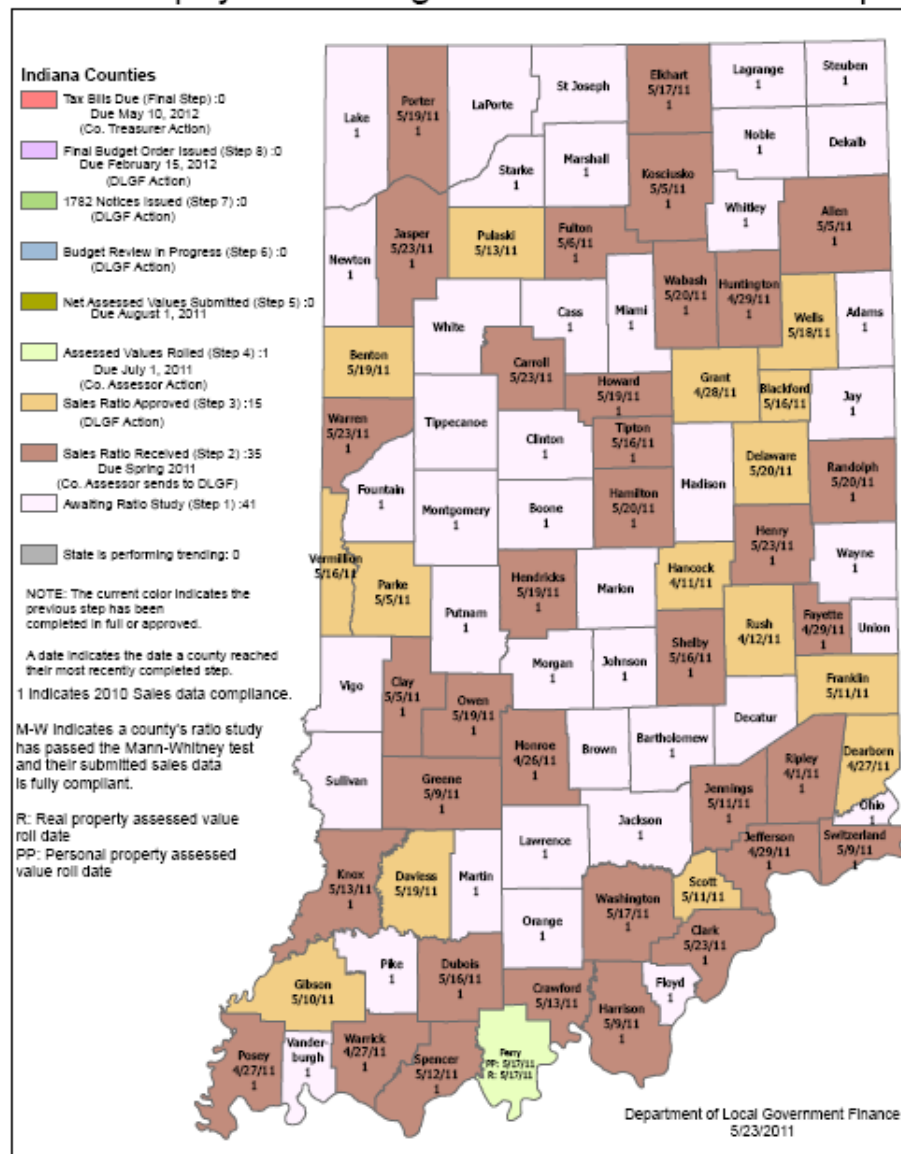


On-Time Billing Status Update

- Budget Status Map available on DLGF webpage

http://www.in.gov/dlgf/files/2012_Cert_Status.pdf

2011 pay 2012 Budget Certification Status Map





DATA COMPLIANCE



Primary Objectives of Data Compliance Reviews

- Accuracy
 - Accurate data is essential for proper assessments and tax bills
- Consistency
 - Taxes should be billed on the right assessments
- Entirety
 - All current data should be used to create assessments and tax bills



Data Compliance Reviews

- Files to be submitted
- 50 IAC 26 updates to the files if applicable
- Submission process
- What do DLGF and LSA check for while reviewing?



50 IAC 26 – Software Rule

- Replaces 50 IAC 23
- Officially adopted and effective as of March 2011
 - Process undertaken to update software rule to current property tax standards
 - Received a lot of good feedback from counties and vendors
- 2011 Pay 2012 datasets will be submitted in 50 IAC 26 file formats
- <http://www.in.gov/legislative/iac/T00500/A00260.PDF>



Submission Process

- Data Upload Tool
 - <http://www.in.gov/dlgf/5626.htm>
 - Will be updating Data Upload Tool to account for 50 IAC 26
- Via email to Legislative Services Agency



TAX DATA



Tax Data - Files

- TAXDATA
 - The main tax billing data file
 - 1 record for each property requiring a tax bill
- ADJMENTS
 - Record of all adjustments (exemptions, deductions, credits) made to each tax record
 - 0, 1 or many records per property
- Abstract



Tax Data – 50 IAC 26

- TAXDATA
 - Added Property Type Code
 - Real
 - Personal
 - Gas
 - Oil
 - Mobile Home
 - Changed the AV “buckets” available
 - Current buckets
 - Residential Land
 - Residential Improvements
 - Non-residential Land
 - Non-residential Improvements



Tax Data – 50 IAC 26

- TAX DATA (Continued)
 - Changed the AV “buckets” available
 - 50 IAC 26 buckets
 - Land Subject to 1% Circuit Breaker Cap
 - Improvements Subject to 1% Circuit Breaker Cap
 - Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap
 - Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap
 - Commercial Apartment Land Subject to 2% Circuit Breaker Cap
 - Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap
 - Long Term Care Facility Land Subject to 2% Circuit Breaker Cap
 - Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap
 - Farmland Subject to 2% Circuit Breaker Cap
 - Mobile Home Land Subject to 2% Circuit Breaker Cap
 - Land Subject to 3% Circuit Breaker Cap
 - Improvements Subject to 3% Circuit Breaker Cap



Tax Data – 50 IAC 26

- TAX DATA (Continued)
 - Added Personal Property AV columns
 - Locally Assessed
 - State Assessed
 - Added TIF AV column for incremental AV
 - Added columns that should directly tie to TS-1
 - Gross AV
 - Net AV
 - Local Tax Rate
 - Gross Tax Due
 - Local Tax Relief
 - Property Tax Cap
 - Total Property Tax Due
 - Total Other Charges
 - Total Current year Overdue Taxes



Tax Data – 50 IAC 26

- ADJMENTS
 - Added Adjustment Amount Columns to allow break out of adjustment to the 1%, 2% and 3% circuit breaker caps



Tax Data – Reviews

- Review criteria will be updated to account for 50 IAC 26 changes
- Review data in relation to the real and personal property files received from the County Assessor
 - Best Result: Compliant
- Review checks listed in the next set of slides are typical reviews. Other reviews may be conducted as necessary.



Tax Data Reviews

- Is the data in the correct file format?
- Valid Data
 - Parcel Number
 - 18-digit number for real property
 - Adjustment Codes
 - Code List Manual:
<http://www.in.gov/dlgf/files/PropertyTaxManualCodeLists.pdf>
 - AV
 - Negative or non-numeric



Tax Data Reviews - TAXDATA

- $AV \text{ Total Land} + AV \text{ Total Improvements} = AV \text{ Total Land and Improvements}$
- $\text{Sum of AV Land Buckets} = AV \text{ Total Land}$
- $\text{Sum of AV Improvement Buckets} = AV \text{ Total Improvements}$
- $\text{Sum of all AV Buckets} = AV \text{ Total Land and Improvement}$



Tax Data Reviews - TAXDATA

- Personal Property AV fields used for records identified as Personal Property
- State-Assigned Taxing District Match
 - Taxing district contained in parcel number matches the reported State-assigned taxing district
- Duplicate Parcel Numbers



Tax Data Reviews - ADJMENTS

- Sum of Adjustment Amounts in 1%, 2% and 3% caps equals Total Adjustment Amount
- Appropriate Adjustment Codes Used
 - Limited Use of “Other”
 - No use of certain code which are no longer valid
 - Government-Owned, Non-Taxable



Tax Data Reviews - Comparison

- Compare TAXDATA and ADJMENTS to Abstract
 - Gross AV
 - Adjustments
 - Circuit Breaker Credits
 - Gross Levy
 - Compare by property type (real, personal)
 - Compare on a taxing district basis



Tax Data Reviews - Comparison

- Compare real and personal property data to TAXDATA
 - Gross AV
 - Compare by property type (real, personal)
 - Compare on a taxing district basis
 - Parcels in one file but not another



Tax Data Reviews - Comparison

- Compare real and personal property data to Abstract
 - Gross AV
 - Compare by property type (real, personal)
 - Compare on a taxing district basis



COMPLIANCE REPORTS



Compliance Reports

- Rejection Items
 - Discrepancies which are sufficient to warrant a rejection of the data file for the year submitted
 - Problem must be identified and process corrected
 - Corrected data file(s) must be submitted
- Warning Items
 - Discrepancies not sufficient to warrant a rejection of the data file for the year submitted
 - May result in rejection next year if problem remains
- Notes



Compliance Reports

- Read through the compliance reports and any supporting documentation
- If you have any questions on the reports, contact the DLGF Data Analysis Division via email at data@dlgf.in.gov



2011



Action Items for 2011

- Watch for data submission reminders
- **Submit your data in a timely manner**
- Use the Data Upload Tool for data submissions
- Watch for additional guidance on 50 IAC 26 and how the new rule may impact you or your county
- Work with your vendors to understand how 50 IAC 26 changes may be implemented within the software programs



Contact the Department

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